App F IX 4

1941

*Previous References* ( ML )

ML 147 — 28 — 1 2

160 — 83 — 28 99

*Later References*

ML Dep 100 44-45

ML **File No** 111 — 41

**Serial Nos.** 43, 44

# GENERAL AND REVENUE SECRETARIAT.

*Serial Nos* two

**Part B for** Feb 1942

**SUBJECT**

Levy of a Profession Tax in the Taunton Town Municipality

To

The D C Taunton

d(47) L6740 Dy 4 2 42

Sean Jones certain instructions

11/2/42

Bye-laws for the levy of professional tax in the Tumkur town Municipality

4136
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General and Revenue Secretariat | M/L File No | of 1941 | [App F III—2

| Serial No | |
|---|---|
| | Letter no A-6-c 1433/41-42 dated 15-1-42 from the Deputy Commissioner, Tumkur Dist., Soliciting orders of Govt on the fresh bye-laws framed by the Tumkur Town Municipal Council for the levy of professional tax at the place. Submitted with the connected previous references. |
| Flag G | It is stated that the levy of professional tax, sanctioned in G O no L 2915/ML 147-28-2 d 15-10-28, has been held as illegal both by the First Munsiff's Court, Tumkur and the Additional Subordinate, Tumkur, and the Municipality has been perpetually restrained by the said Courts from collecting the said tax. The appeal is pending before the High Court. As the levy of the professional tax has been perpetually restrained in this case the decision of the High Court has to be awaited and the question examined afresh. |
| | If approved, the Dy Comr will be requested to forward a copy the said judgement after it is delivered. |

NOTE—Contn Sheet

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WD 04155—GPB—55 000—93 10 41

Bye-laws framed by the Tumkur Town Municipality for the levy of profession tax

ML File No 111 : 4151/42 of 1941

General and Revenue Secretariat

Serial No

Whether the bye-laws now proposed may be sanctioned, and if they are sanctioned, it would constitute an estoppel for the persons claims when the question is raised before courts on which legal opinion may be obtained

It would be desirable to await the decision of the High Court on the appeal filed by the Tumkur Town Municipal and take action thereafter

Sd 25/1/42

Law Secy for 27/1/42

SECY LAW DEPT P.29 29 JAN 1942 GOVT OF MYSORE

Hm 2 29/1/42

Submitted with a draft letter for the Hon'ble Minister for Tumkur Dist

Sd 30-1-42

Issue for 31/1/42

Sd 31/1

To

The Dy Comr, Tumkur Dist

No L 6740 dated 4-2-42

Issues certain instructions

Sd B

RL 11-41-43

4136/L

CIVIL & REV SECRETARIAT
16 JAN 1942
LSG BRANCH

A.6.C. 1435/41-42
Enc. 1 file

Office of the Deputy Commissioner,
Tumkur District
Dated, Tumkur, the 15th January'42

From

P Suryanarayana Setti, Esq , B A ,LL.B ,
Deputy Commissioner,
Tumkur District, Tumkur.

To

SECY LAW DEPT
16 JAN 1942
GOVT OF MYSORE

H V Narayana Rao, Esq , B A ,LL B ,
Secretary to Govt of Mysore,
Law Department, Bangalore

Re bye-laws framed by the Tumkur Town Municipality for the levy of Profession tax

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Sir,

In forwarding herewith in original the entire file of records received from the President, Town Municipal Council, Tumkur, on the above subject, I have the honor to state as follows -

The levy of the profession tax is this town Municipality was sanctioned by Government in their Order No L 2915-6/M1 147-28-2 dated 15th October 1928 and given effect to by the Municipality from 1-1-1929 The legality of the levy was questioned in September 1932 by some of the Councillors and after a year's discussion a proposal was sent to Government for abolition of the same but Government declined to accord sanction to the abolition of the levy of the tax (vide G O No L 8066-8/M1 60-33-9 dated 8th May 1934) with the observation that if the Council wanted the tax to be abolished on other grounds, the procedure prescribed in Section 47(2) of the Town Municipalities Act of 1933 should be followed

In the meanwhile, some of the local Lawyers had filed a suit against the Municipality in the First Munsiff's Court, Tumkur, for a declaration that the levy of the tax was illegal and for the grant of an injunction restraining the Municipality from collecting the said tax and the decision was against the Municipality and an injunction was granted restraining the Municipality from collecting the tax under the present demand notices, until assessment list was prepared

and

and fresh demand made on it.

An appeal was filed by the Municipality against the decision of the Lower Court, in the Court of the Additional Sub Judge,Tumkur and here also the decision was adverse to the Municipality and the levy was declared as illegal and the Municipality was perpetually restrained from collecting the said tax As instructed by Government, the Council have filed a second appeal to the High Court of Mysore where the case is still pending

In the meanwhile, the Council have framed fresh bye-laws for the levy of the tax observing all the required formalities Two objection petitions received in the matter have been disposed of by the Council and resolved that the fresh bye-laws framed by the Council be sent to Government for sanction along with the objection petitions.

I request that orders of Government may be kindly obtained in the matter

I have the honor to be,
sir,
Your most obedient servant,

Deputy Commissioner,
Tumkur District

AD 15/1

Appendix F G—1]

SUBJECT

Section Re

File No 111-41

Serial No 44

*Diary No of letter replied to*

No L6740/Ex. Records

To

The Dy Comr, Tumkur Divn

Sir,

With reference to your letter no A 6 c 1435/41-42 dated 15-1-42 soliciting orders of Govt on the fresh bye-laws framed by the Tumkur Town Mal Bd for the levy of profession tax at the place, I am directed to state that it would be desirable to await the decision of the High Court on the appeal filed by the Tumkur Town Mal Bd in the matter and then examine the bye-laws in question I am to request you therefore to forward a copy of the judgment

General and Revenue Secretariat

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Date of issue 4th February 42

Signed by Dr. G Ramachandra Rao

List of enclosures

Copied by Ver 3/11

Examined by

to the Secy- Court- for perusal by
Somewhat at d'defendt,
Genl- along with the Judge- last more
duly changed &
~~printed duly corrected from~~, if necessary,
in the light of the Said Judgment-

Herewith accompany

I have &c-

for Secy to Govt-
Law Dept-

S/3

**GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE**

**General and Revenue Secretariat,**

*Dated Bangalore,* 4th February 1942

No 46740/Mal III-41-44

FROM Eu-records

*The Secretary to the Government of His Highness the Maharaja of Mysore,*
Law Department

To

The Deputy Commissioner,
Tumkur District.

Sir,

With reference to your letter No.A.6.C.1435/41-42 dated 15th January 1942 soliciting orders of Government on the fresh bye-laws framed by the Tumkur Town Municipal Council for the levy of profession tax at the place, I am directed to state that it would be desirable to await the decision of the High Court on the appeal filed by the Tumkur Town Municipal Council in the matter and then examine the bye-laws in question. I am to request you thefefore to forward a copy of the judgment of the High Court for perusal by Government soon after it is delivered along with the draft bye-laws duly changed if necessary, in the light of the said judgment.

The records accompany.

I have the honour to be,
Sir,
Your most obedient servant,

For Secretary to Government,
Law Department.

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